

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 695 Section 695.125 Penalties, Interest and Procedures**

**TITLE 86: REVENUE**

**PART 695  
COUNTY MOTOR FUEL TAX**

**Section 695.125 Penalties, Interest and Procedures**

All penalties (both civil and criminal), provisions concerning interest, and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under the County Motor Fuel Tax Law as under the Illinois Retailers' Occupation Tax Act [35 ILCS 120] and the Uniform Penalty and Interest Act [35 ILCS 735].